

## A BUSINESS-LIKE ACCOUNT

### NO. 1357

A SERMON  
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AT THE METROPOLITAN TABERNACLE, NEWINGTON.

*“But what things were gain to me, those I counted loss for Christ. Yes, doubtless, and I count all things but loss for the excellency of the knowledge of Christ Jesus my Lord, for whom I have suffered the loss of all things, and do count them but dung, that I may win Christ, and be found in Him, not having my own righteousness, which is of the law, but that which is through the faith of Christ, the righteousness which is of God by faith.”  
Philippians 3:7-9.*

OUR Savior's advice to those who wished to be His disciples was, “Count the cost.” He did not wish to entice any man to enlist in His army by keeping him in ignorance as to the requirements of His service. Again and again He tested professed converts Himself and He frequently exhorted men to try themselves, lest they should begin a profession and be unable to maintain it. True religion is a matter of enthusiasm, but at the same time its truths and precepts can endure the severest examination. The exercise of our judgments upon the gospel is invited, yes, required. It is true that many persons are brought to Christ in earnest assemblies, where they are addressed in fervent language, but yet a man may sit down in his study or his counting house with his pen in his hand and in the coolest possible manner he may calculate and if under the Holy Spirit's guidance, he shall be led to calculate truthfully—he will come to the conclusion that the cause of the Lord Jesus is worthiest and best. Do not imagine, as some do, that religion consists in a wild fanaticism which never considers, calculates, judges, estimates, or ponders—for such an imagination will be the reverse of truth. Ardor, fervor, enthusiasm, these are desirable and we cannot well have too much of them, but at the same time, as I have already said, we can justify our attachment to Christ by the calmest logic, by the most patient consideration. We may make a lengthy and deliberate estimate, taking both things temporal and things eternal into review, and yet we may challenge all gainsayers while we declare that it is the wisest and the best thing in all the world to be a disciple of Jesus Christ.

In our text the apostle gives us the word “count” three times over. He was skilled in spiritual arithmetic and very careful in his reckoning. He cast up his accounts with caution and observed with a diligent eye his losses and his gains. In his reckoning he does not ignore any losses that may be supposed to be sustained or really may be sustained, and he does not, on the other hand, forget for a moment that blessed gain for which he counts it worthwhile to suffer surprising loss. Paul here seems to be in a mercantile frame of mind, adding and subtracting, counting and balancing, with much quiet and decision of mind. I commend the text to businessmen. I invite them to follow the apostle's example, to use their best judgments upon eternal things, to sit down, take out their pen and figure as he did, and make out estimates and calculations as to themselves and Christ, their own works and the righteousness of faith.

The subject this morning will be, first, *the apostle's calculations* and, secondly, *our own*. The object being in the second part to put questions to ourselves as to whether we estimate things after the apostolic fashion.

**I.** First, then, let us consider THE APOSTLE'S CALCULATIONS. Looking at the text, you will notice that he made three distinct countings. They all came to much the same thing, with this difference, that each one as it succeeded its fellow was more emphatic in its result. The result was the same, but it was more and more forcibly expressed.

And first, we have his *counting at the outset of his Christian life*. When he became a believer, he says of himself, “What things were gain to me, those I counted loss for Christ.” That is to say, at the first

and earliest period when, from being Saul the Rabbi, the intense Pharisee, he became Paul the convert and the preacher of the faith which once he destroyed, those things which to himself had seemed very splendid gains all dissolved into one great loss. At that time, he says he made a calculation and formed a deliberate opinion that what had appeared to him to be most advantageous was really, so far as Christ was concerned, a positive disadvantage and hindrance to him—the gains were a loss.

Now, you will notice that in this first calculation he dwelt upon the separate items, noting each with great distinctness. The list of the things of which he might glory in the flesh reads like a catalog. “Circumcised the eighth day of the stock of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as touching the law, a Pharisee; concerning zeal, persecuting the church; touching the righteousness which is in the law, blameless.” These are the things which were gains to him and the list is very comprehensive, beginning at his birth and circumcision and running right on to the date of his conversion. He dwells with a high degree of interest upon the items of his Jewish advantages. They had been as precious pearls to him once and while he freely renounces them, he yet remembers that they were once dear as the apple of his eye. They had been his pride, his patent of nobility, and his daily boast. He felt himself to be in these respects far in advance of the most of mankind and second to none, even of his favored race, for even now he says, “If any other man thinks that he has whereof he might trust in the flesh, I have more.” “Circumcised the eighth day”—the rite which introduced him to the outward covenant of Abraham had been performed exactly when ordained by the law—he was not one who had been circumcised as proselytes were, late in life, nor at an irregular season on account of ill health, traveling, or parental neglect. But to the moment as the Mosaic ritual required, he had as a babe been received into the congregation of Israel. Next, he was of “the stock of Israel.” He was not one who had been converted to the Israelitish faith, nor a descendant of Gibeonites or of proselyted parents, but he was of the pure stock of Israel, descended by a clear line, which probably he was able genealogically to trace, from that Israel who was a prevailing prince with God. He was proud of this descent and well he might be, for every Jew is of noble lineage. Speak of ancient families who can match the seed of Israel! Theirs is the best blood in the universe, if one blood is better than another.

Paul also boasted that he was “of the tribe of Benjamin”—the tribe which Moses called the beloved of the Lord. The tribe within whose canton the temple stood. The tribe which was descended from the beloved wife of Jacob, even Rachel, and not from the sons of either of the bondwomen. The tribe of Benjamin was that from which the first king of Israel was chosen and he bore the same name as that by which Paul had been known among his Jewish brethren. Paul was therefore of the very choicest branch of that vine which the Lord Himself brought out of Egypt.

He next adds that he was a “Hebrew of the Hebrews.” He was the cream of the cream, the very pick and choice out of the choice nation and the elect people. If there was any benefit to be had by being of the seed of Abraham, the Hebrew, he had all that benefit in the highest possible degree. Then he had appended to all the advantages of birthright and of nationality that of entering into a peculiar sect, the most orthodox, the most devout—for “as touching the law, he was a Pharisee,” and belonged to the sect which attached importance to the minutest details of the law and tithed its mint and its anise, and its cumin. What more could he be? He was a Jesuit among the Catholics, one who went to the extreme among extremists, one of those initiated into the innermost secrets of the faith. Then, as to personal character, he felt that here in his natural state he had something which was gain, for he was so full of zeal that those who appeared to speak against the law of Moses by declaring the gospel were counted as his enemies, whom he hunted down with all his might, “concerning zeal, persecuting the church.” This he had done in all honesty of purpose as the result of his thorough self-righteousness. He finishes by saying that he himself was, as to every detail of the law, every little point of ritual and every particular rule, altogether blameless. This was no small thing to say, but he spoke no more than the truth. These things all put together are what he counted gains (for the Greek word is in the plural) and I think he dwells somewhat lingeringly upon each separate point, as very well he might, for they had been very dear to him in former days, and these privileges were in themselves things of no mean worth.

But now, what was to be set on the other side? Here is a long list on one side, what is to be placed *per contra*? He says, “What things were gain to me, those I counted loss *for Christ*.” What! What! Nothing on the other side but one item! One? Only one? And yet there were so many privileges on the

other side! There was but one name, one person in that scale, while in the other there were so many advantages! Why, one begins to think that the calculation will soon come to an end in favor of Saul's Israelitish descent and the rest of it, but not so—the one outweighed the many. Here I want you to notice that Paul does not say that those he counted loss for Christianity, or for the church, or for the orthodox faith. There would have been truth in such a statement, but the center of the truth lies here—he counted these things loss for Christ, that is, for the Lord Jesus Christ Himself. He thought of that divine one, blessed be His name, that brother of our souls who was born at Bethlehem, the Kinsman, Redeemer of His people—Christ, the living, loving, bleeding, dying, buried, risen, ascended, glorified Christ. This was the glorious person whom he placed on the other side of the balance sheet. And now see the result. He says, "What things were gain to me, those I counted loss." A singular result. Not only that after putting the one under the other and making a subtraction, he found that all his carnal advantages were less than Christ, but far more than this, he found those gains actually transformed into a loss. They were not a plus on that side to stand in proportion to the plus on this side, but they were turned into a minus of actual deficit. He felt that his fleshly advantages, when he came to look at them in regard to Christ, were disadvantages and what he had reckoned to be gains operated rather against him than for him when he began to know Christ. My brethren, he does not mean that to be a "Hebrew of the Hebrews" was in itself a loss, nor that to be of the stock of Israel was a loss, for there was a natural advantage about all this. "What advantage then has the Jew?" says he in another place and he replies, "Much every way," but he meant that with respect to Christ those things which were naturally an advantage became a disadvantage, because their tendency had been to keep him from trusting Christ and their tendency was still to tempt him away from simple faith in Jesus. "Alas!" he seemed to say to himself, "it was because I gloried that I was of the stock of Israel that I rejected the Christ of God. It was because I boasted that as touching the law I was blameless that therefore I refused to accept the glorious righteousness of Jesus Christ by faith. These advantages were scales upon my eyes to keep me from seeing the beauty of my Lord. These privileges were stumbling blocks in my way to prevent my coming as a poor, humble, needy sinner and laying hold on the atoning sacrifice of Jesus." My brethren, it is a grand thing to have led a virtuous life. It is a matter for which to praise God to have been kept in the very center of the paths of morality, but this blessing may by our own folly become a curse to us if we place our moral excellences in opposition to the righteousness of our Lord Jesus and begin to dream that we have no need of a Savior. If our character is in our own esteem so good that it makes a passable garment for us and therefore we reject the robe of Christ's righteousness, it would have been better for us if our character had been by our own confession a mass of rags, for then we should have been willing to be clothed with the vesture which divine love has prepared. Yes, better, so far as this matter is concerned, to be like the open sinner who will not readily be tempted that way because he is too foul, too bankrupt to pretend to be righteous before God. I say again, Paul does not say that these things are not advantages, but that for Christ—and when he comes to look at them in the light of Christ—he regards them as being a loss rather than a gain. If I had, this day a righteousness of my own, yet would I fling it to the winds to lay hold of the righteousness of Christ, fearing all the while lest so much as the smell of it should cling to my hand. Had I never sinned in one solitary open sin and if but one secret transgression of my heart had ever been committed, yet would I loathe my righteousness as filthy rags and only tremble lest my proud spirit should be so foolish as to cling to such a useless thing. Adam fell through one sin and lost Paradise, and lost us all—so that one sin suffices to curdle the purest righteousness into utter sourness. Away, then, with the very shadow of self and legal righteousness.

But let us now proceed to notice that Paul gives us *his second calculation, which is his estimate for the time then present*. "Yes, doubtless," he says, "and I count"—not, "I counted"—as he said before, but, "I count all things but loss for the excellency of the knowledge of Christ Jesus my Lord." We are always anxious to hear what a man has to say about a thing after he has tried it. It is all very well to begin with eagerness, but how does the venture answer after a trial? After twenty years or more of experience, Paul had an opportunity of revising his balance sheet and looking again at his estimates and seeing whether or not his count was correct. What was the result of his latest search? How do matters stand at his last stock-taking? He exclaims with very special emphasis, "Yes, doubtless, and I count all things but loss for the excellency of the knowledge of Christ Jesus my Lord." The two words, "Yes, doubtless,"

are a very strong affirmation. He is speaking very positively as to his present confirmed assurance and established judgment. Look at him then, again, making his estimate today, after he has been for some time in the divine life and has been made to suffer as the result of his earnest service. You perceive that He has not forgotten the things that were gains, for, as we have already seen, he has given us a detailed list of them. On this second occasion he does not repeat the catalog, partly because there was no need for it and partly because he cares less for each item, and mainly because, for fear anything should have been omitted, he succinctly sums up the whole by saying, “all things.” He as good as says—yes, doubtless, and I count as loss all the advantages of birth, nationality, and self-righteousness which once I reckoned to be gains. If I have left out anything whereof as an Israelite I might have gloried, I beg you to insert it in the list, for I mean that all should be included when I say that I count all things loss for Christ’s sake.

So you see he has not altered the original summary. He has even made it more comprehensive, but he stands to the same estimate as always—the gain is still “loss.” Only we perceive that now he dwells longer and evidently with greater delight of expression upon the other side, for now he uses not barely the word “Christ,” but the fuller expression, “for the excellency of the knowledge of Christ Jesus my Lord.” Now he has come to *know* the Christ in whom before he trusted. He spoke of Him before as one for whom he counted gain as loss, but now he perceives so great an excellency in Him that even to know Him he reckons to be a super-eminent blessing. Our divine Lord is better loved as He is better known. The closer our inspection, the greater is the manifest excellency of His character.

The words used by the apostle show us the points upon which he had the fullest knowledge. He knew the Lord as *Christ*, or as the Messiah, sent and anointed of the Father. He understood more fully than at the first, the fullness, power and exceeding efficacy of the anointing of our Lord which He had received above His fellows. He saw Him to be the woman’s promised seed, the coming one, the promised light of Israel, the ordained Prince and Savior of the sons of men, and he saw all His qualifications for this wonderful character. He perceived His anointing as Prophet, Priest and King. He delighted to see the Spirit of the Lord resting upon Him and descending from Him to His people, as the sacred oil from the head of Aaron distilled to the skirts of his garments. He saw great excellency in the knowledge of the Lord’s anointed, whose garments smell of myrrh and aloes and cassia, but this was not all, for he proceeds to call *Jesus*, Christ Jesus. “You shall call His name Jesus; for He shall save His people from their sins.” Paul knew Him as the anointed Savior, yes, as the actual Savior who had saved him—saved him from the madness of his blasphemy and persecution, saved him from all his past guilt, saved him and made him to be an instrument of the salvation of others. He delights in the title of Savior, as we all do who know the savor of it. How sweetly musical is the name of Jesus. How fragrant is it even as ointment poured forth. Excellent indeed is the knowledge of our Lord in this character.

How delicious are the apostle’s next words, “*my Lord*.” Not merely the Lord, but “my Lord.” His knowledge was an appropriating knowledge. He knew the Redeemer as anointed for him, as saving him, as Lord over all for him, and now as Lord to him. The honey of the sentence lies in that word “my.” I do not know how it seems to your hearts, but to me it is one of the sweetest words that can possibly be used by mortal lip, “the knowledge of Christ Jesus *my Lord*.” Whether He is your Lord or not, yet is He surely mine. Whether He is accepted as Lord by the sons of men or not, yet is He joyfully owned as Lord to me and Master of my spirit, sole monarch of my whole nature—“Christ Jesus my Lord.” You see, then, how truly, fully, practically, and personally he knew the Lord Jesus.

The text implies that he knew Him *by faith*. He had seen Him in the flesh, but in that he did not glory, for he had now come to value only the things of faith, desiring mainly that the righteousness which is of God by faith might be imputed unto him. He believed and therefore he knew. There is no knowledge so gracious as the knowledge of faith, for a man may know a great deal in a natural way and yet perish, but that which comes of faith is saving. If a man only knows Christ in the head, but does not trust Him with the heart, what is the good of His knowledge? It will rather ruin than save him. So to know the Lord Jesus Christ as to lean your soul’s full weight upon Him, so to know Him as to experience peace because you trust in Him, so to know Him as to feel that you can rest in Him more and more, from day to day, because He is all your salvation and all your desire—this is to know Him indeed! But Paul also knew the Lord by *experience*, for he speaks of knowing Him and “the power of His resurrection.” This is excellent knowledge indeed, when the power of a fact is realized within and shown in the life. When

we are raised from the death of our sin and feel that we are so, then is our knowledge of the risen Christ excellent indeed. When we feel a new life within us, quickening us unto spiritual things, and know that this springs from the resurrection of our Lord, and is worked in us according to the mighty power which raised Jesus Christ from the dead, then indeed can we rejoice in the excellency of the knowledge of Christ Jesus our Lord.

More than that, Paul knew something of Christ and was aiming to know more by a *growing likeness to Him*, “That I may know Him and the fellowship of His sufferings, being made conformable unto His death.” He had entered, in some measure, into his Master’s sufferings. He had been persecuted and despised of men for much the same reason as his Master. He had, in a degree, felt Christ’s motives, Christ’s love for man, Christ’s zeal for God, Christ’s self-sacrifice, Christ’s readiness to die on behalf of the truth. This is an excellent knowledge indeed and Paul might well esteem it as far more precious than all legal privileges. He spoke of it as super-eminent knowledge, for such is his meaning, and he reckoned it to be beyond all price. Beloved, there is no knowledge in the world which can be compared with such a knowledge of Christ Jesus as I have tried to describe just now, for it is a knowledge which concerns the highest conceivable object—even the Son of God. To know the science of nature, to be familiar with rocks, to read the stars, to comprehend all things else is a comparative trifle when we consider what it is to know God in the person of the Lord Jesus. He in whom dwells all the fullness of the Godhead bodily is most worthy to be known and angels and principalities unite with all the saints in thinking so. One truth about Christ is more precious than the total of all other knowledge! This is a knowledge which no man has except it is given him by the Holy Spirit—and hence is excellence. We may say to all who know Christ, “Flesh and blood has not revealed this unto you.” Divinely taught must he be who has learned Christ. This science cannot be acquired in schools nor imparted by learned professors, nor even gathered by years of diligent research. To the heart, renewed by the Holy Spirit, the Lord Jesus must be revealed by the Spirit Himself, for no man can say that Jesus Christ is Lord but by the Holy Spirit. That is a superlative knowledge which requires in each case to be communicated by God Himself.

If you would see the excellency of this knowledge, look at its effects. Some knowledge puffs up, but this knowledge makes us humble and the more we have of it the less are we in our own esteem. This knowledge sanctifies, purges, and delivers from the love of sin. It saves the soul—saves it from present sin and from eternal woe. This knowledge elevates the motives, sweetens the feelings, and gives nobility to the entire life, for the man who knows Christ lives after a loftier order of life than those who are ignorant of Him. This knowledge indeed, beloved, is excellent because it never can be lost—it is a knowledge which will continue to progress, even in eternity. The most of the subjects which mortals study here will be forgotten in the world to come. The profoundest of them will be too trifling to be pursued amid angelic thrones. The honors of classical and mathematical attainments will shine but dimly amidst the glories of heaven, but the knowledge of Christ Jesus will still be priceless and it will cause those who possess it to shine as the sun. He that knows Christ shall go on to sit at His feet and to learn, and as he learns, he will tell to principalities and powers the manifold wisdom of God in the person of Jesus Christ. See then, beloved, that the apostle, for the sake of the knowledge of Christ Jesus his Lord, still counted all the things that he had once gloried in to be but loss. This was his calculation when he was writing. It was not merely the estimate of his younger days, but it was his present renewed and confirmed judgment. My friends, is it ours?

The great apostle gives us a third counting which may be regarded as *his life estimate*, not of the past only, nor of the present merely, but of the past and present inclusively. Here it is, “For whom I have suffered the loss of all things, and do count them but dung, that I may win Christ, and be found in Him.” Here, beloved, you see that his estimate sets out with actual test and practical proof. He is sitting down, I suppose, in the guard room of the Praetorian at Rome where he was a prisoner, the chains are on his wrist and if he likes, he needs no blotting paper, but may powder his writing with the rust of his fetters. He has nothing in all the world. He has lost all his old friends. His relations disown him, His countrymen abhor him, and even his Christian brethren often distress him. No name made the Jew gnash his teeth more maliciously than did the name of Saul of Tarsus who was adjudged to be the vilest of renegades. He has lost caste and lost all ground of glorying. He has no longer a righteousness of his own wherein to glory, but is stripped of every rag of legal hope. Christ is his all and he has nothing else. He has no

worldly property. He has no provision for his commonest needs and most true are his words as he writes, "For whom I have suffered the loss of all things." Let us enter the prison and put a personal question to the good man. Paul, your faith has brought you to absolute penury and friendlessness. What is your estimate of it now? Theory is one thing, but does practice bear it out? The sea looks smooth as glass, but seafaring is pleasanter to talk of than to practice. The embarking was a fine spectacle, but what think you of a sea voyage when the storm rages? How now, Paul? "Well," says he, "I confess I have suffered the loss of all things." And do you deeply regret it, Paul? "Regret it," says he, "regret the loss of my Phariseism, my circumcision, my Israelitish dignity? Regret it! No," he says, "I am glad that all these are gone, for I count it to be a deliverance to be rid of them."

In his first and second countings, he called his former gains loss, but now he sets them down as "dung." He could not use a stronger word. He calls all his boastings in the flesh mere offal—something to get rid of and no loss when it is gone, but rather a subject for congratulation that it is removed from him. The word signifies that which is worthless and is used to express the lees and dregs of wine, the settlement which a man finds in his cup and drains out upon the ground when he has drunk his liquor, the refuse of fruit, the dross of metals, and the chaff and stubble of wheat. In fact, the root of the word signifies things cast to dogs—dog's meat, bones from the plates, crumbs and stale pieces brushed from the table, and such things as one is anxious to be rid of. The apostle puts down the whole of the fine things which he had enumerated as no better than dung. "Of the stock of Israel, of the tribe of Benjamin, a Hebrew of the Hebrews," he shakes out the whole lot for the dogs and is glad to be rid of it all for Christ's sake. It reminds me of a ship in a storm. When the captain leaves the harbor, he has a cargo on board of which he takes great care, but when a tremendous wind is blowing and the ship labors, being too heavily laden, and there is great fear that she will not outride the storm, see how eagerly the sailors lighten the ship. They bring up from the hold with all diligence the very things which before they prized, and they seem rejoiced to heave them into the sea. Never were men more eager to get than these are to throw away. There go the casks of flour, the bars of iron, the manufactured goods. Overboard go valuable bales of merchandise. Nothing seems to be worth keeping. How is this? Are these things not good? Yes, but not good to a sinking ship. Anything must go to save life, anything to outride the storm. And so the apostle says that in order to win Christ and to be found in Him, he flung the whole cargo of his beloved confidences overboard and was as glad to get rid of them as if they were only so much dung. This he did to win Christ and that fact suggests another picture. An English warship of the olden times is cruising the ocean and she spies a Spanish galleon in the distance laden with gold from the Indies. Captain and men are determined to overtake and capture her, for they have a relish for prize money, but their vessel sails heavily. What then? If she will not move because of her load, they fling into the sea everything they can lay their hands on, knowing that if they can capture the Spanish vessel the booty will make amends for all they lose and vastly more. Do you wonder at their eagerness to lose the little to gain the great? Sailor, why cast overboard those useful things? "Oh," says he, "they are nothing compared with that prize over yonder. If we can but get side by side and board her, we will soon make up for all that we now throw into the sea." And so it is with the man who is in earnest to win Christ and to be found in Him. Overboard go circumcision and Phariseism and the blamelessness touching the law and all that, for he knows that he will find a better righteousness in Christ than any which he foregoes, yes, find everything in Christ which he now for his Lord's sake counts but as the slag of the furnace.

Now, beloved, notice how much nearer Paul had got to Christ than he was before, for in his second estimate he spoke of knowing Him, but now he speaks of *winning* Him for his own. The word meant and should have been translated, "gain", "that I may gain Christ"—for the apostle keeps to the mercantile figures all the way through and means that I may gain Christ and know Him as my own, that I may have Him and hold Him and sing with the spouse, "My Beloved is mine." For this cause, we may wisely count all things but dung, that we may have the Lord Jesus in everlasting possession.

Then Paul adds, "and be found in Him." He longs to be hidden in Jesus and to abide in Him as a bird in the air or a fish in the sea. He pants to be one with Christ and so to be in Him as a member is in the body. He desires to get into Christ as a fugitive shelters himself in his hiding place. He aspires to be so in Christ as never to come out of Him, so that whenever anyone looks for him, he may find him in Jesus, and that when the Great Judge of all calls for him at the last great day, He may find him in Christ. It

would be ill to be found where Adam was, shivering under the trees of the garden with his fig leaves on, but to be found beneath the Tree of Life, wearing the robe of God's righteousness, this will be bliss indeed. We are lost out of Christ, but we are found in Him. Once met with by the Great Shepherd, we are found by Him, but when safely folded in His love, we are found in Him.

Do notice how Paul sticks to what he began with, namely, the unrobing himself of his boastings in the flesh and his arraying himself with Christ. He desires to be found in Christ, but he adds, "not having my own righteousness, which is of the law." No, he will have nothing to do with that. He has already despised it as loss and thrown it overboard as dross, and now he will not have it or call it his own at all. It is strange for a man to say, "not having my own," but he does say so. He disowns his own righteousness as eagerly as other men disown their sins and he highly esteems the righteousness which Christ has worked out for us, which becomes ours by faith. He calls it "the righteousness which is of God by faith," and he sets great store by it. Yes, it is all he desires. My brethren, this is the thing we ought to be seeking after, to be more and more conscious that we have Christ, to abide in Him more continually, to be more like Him, even in His sufferings and in His death, and to feel the full power of His resurrection-life within ourselves. May God grant us grace to do this and the more we do it the more we shall coincide with the apostle in his slight esteem for all things else. This matter is like a balance, if one scale goes down, the other must go up. The weightier Christ's influence, the lighter will be the world and self-righteousness and when Christ is all in all, then the world and self will be nothing at all.

**II.** I shall not weary you, I hope, by taking a few minutes for the last head, which is OUR OWN CALCULATIONS. First, *do we join in Paul's earliest estimate?* At the outset of his spiritual life he saw all his own natural advantages and excellences and he counted them loss for Christ. Every true Christian here remembers the time when he also counted all wherein he had formerly trusted to be of no value whatever and betook himself to Jesus. But perhaps I speak to some who have never done so. You are at this time, my friend, still confident that you never did anybody any harm, that your life has been amiable and upright, that you have been just, charitable, and kind, and that all this certainly qualifies you for heaven. You count your natural virtues to be great gains. I spoke but three days ago to an old man, more than eighty and when he told me of his great age I said, "I hope that when you die you will go to heaven." "Ah, master," he said, "I never did anything why I should go anywhere else." There are multitudes who believe that creed—they do not speak it out quite so plainly as the aged peasant did, but they mean it, all the same. Ah, dear friends, you must be brought out of that delusion and all these moral excellences and virtues must be loss to you, that Christ's righteousness may be your only gain. May the Holy Spirit teach you this distasteful truth. I wish your heart would sing—

*"No more, my God, I boast no more  
Of all the duties I have done.  
I quit the hopes I held before,  
To trust the merits of Your Son.  
Yes, and I must and will esteem  
All things but loss for Jesus' sake.  
O may my soul be found in Him,  
And of His righteousness partake."*

You will never be saved till you lose all your legal hopes.

Now, secondly, after years of profession which many of you have made, *do you still continue in the same mind and make the same estimate?* I have known, I am sorry to say, some professors who have by degrees settled down upon something other than Christ. Beloved, are you resting now upon your years of manifest improvement since conversion? Are you beginning to depend upon the regularity of your attendance at the means of grace, upon your private prayer, upon what you have given, or upon your preaching or anything else? Ah, it will not do. We must continue to stand where we stood at first, saying, "Yes, doubtless, and I count all things but loss for the excellency of the knowledge of Christ Jesus my Lord." Come now, Christian, if you could go back, would you begin at the cross? If you could retrace your steps, would you begin again by resting upon Christ and by taking Him to be your all in all? I will tell you my answer—I have no other foundation upon which I could begin, I must rest on my Lord—



***“To whom or where should I go  
If I should turn from You?”***

Lone refuge of my spirit, sole port of my poor laboring boat, to you I fly today, if never I did so before, or if before, to you I fly anew. Say you so, brothers and sisters? I am sure you do.

Now, again, you cannot join Paul in the third calculation and say, “For whom I have suffered the loss of all things,” but still I must put it to you—*do you think you could have suffered the loss of all things* if it had been required of you for Christ’s sake? If it had come to this, that you must be banished or renounce your Savior, would you go into banishment? If the alternative were the spoiling of your goods, would you let all go rather than renounce your Lord? Your forefathers did so and what the Spirit worked in them I doubt not He would have worked in you had the times been of a severer character. But I will ask you a more practical question. Since you have not had to suffer the loss of all things, do you hold all things at God’s disposal? Are you ready to part with comfort and honor for Him? Can you take up the social cross and join with the most despised sect for the truth’s sake? Can you lose the respectability which attaches to popular creeds and can you cast in your lot with the despised Redeemer when religion no more walks in her silver slippers, but travels barefooted through the mire? Can you be content to share with the “despised and rejected of men”? If you can, then you could also suffer the loss of all things, but see to it that it be indeed so.

Let me ask another practical question. You have not suffered the loss of all things, but seeing God has left your worldly comforts to you, *have you used all things for His sake?* Have you given to His cause all that cause might fairly ask? I hope you can say, “Yes, I hope I have and as the world judges, vastly more, for I have said in my soul—

***‘And if I must make some reserve,  
And duty did not call,  
I love my God with zeal so great  
That I would give Him all.’”***

Well then, you also may make your estimate as the apostle did, though you have not had practically to endure the loss of all things, yet you do count them but dung for Christ’s sake.

But one thing more. Beloved, if Christ be so to you that all things else in comparison to Him are dross and dung, *do you not want Him for your children?* Do you not desire Him for your friends? Do you not wish all your kinsfolk to have Him? Whatever a man values for himself, he values for others. You want your boy to follow your trade if you believe it to be a very good one. You desire to see your children well placed in life, but what position in life can be equal to being found in Christ? and what winnings under heaven can be compared with winning Christ? You may judge your own sincerity by the measure of your desire for the salvation of others and I earnestly entreat you be not afraid to tell others the excellency of the knowledge of Christ Jesus your Lord, and be not slow to impress upon them the absolute necessity of being found in Him. Loathe the idea of having a righteousness of your own, but grasp with all your faith the righteousness of Jesus Christ. I commend to you Christians that you give your whole selves to Christ, that from this day forward you serve Him spirit, soul, and body, for after all there is nothing worth living for, nothing worth even giving a single tear for if you lose it, nor worth a smile if you gain it, save only that which comes from Christ, and can be used for Christ, and is found in Christ. Christ is all. May He be so to you. Amen.

Adapted from *The C. H. Spurgeon Collection*, Version 1.0, Ages Software.

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